

## **EXHIBIT “B”**

Exhibit B

PO Received (HCA)	Invoice #	Invoice Date	Location Issued	Location Shipped	Amount invoiced in USD	Currency	Amount invoiced in JPY
<b>100%/90% invoiced, but not paid</b>							
RAS90676	15717	09/24/08	Warren	Ramos Arizpe		JAPAN	3,349,067
RAS90676	16522	03/19/09	Warren	Ramos Arizpe		JAPAN	7,752,392
RAS90676	16599	04/17/09	Warren	Ramos Arizpe		JAPAN	5,103,125
TAS10716	10047	11/30/04	Pontiac	Tonawanda	\$ 1,190.00	USA	
TAS98289	10978	10/31/05	Pontiac	Tonawanda		JAPAN	1,630,605
WAS86707	12504	11/09/06	Pontiac	Warren	\$ 35.10	USA	
WAS86707	15710	09/30/08	Pontiac	Warren	\$ 5,000.00	USA	
<b>100%/90% invoiced, but not paid</b>					<b>\$ 6,225.10</b>		<b>17,835,189</b>
<b>10% invoiced, but not paid</b>							
K551177	14638	03/30/08	St. Catharines	St. Catharines		JAPAN	33,083,568
K551177	14637	03/31/08	St. Catharines	St. Catharines		JAPAN	33,643,969
K567546	16523	03/30/09	St. Catharines	St. Catharines		JAPAN	4,093,768
PVS01345	14837	04/30/08	Warren	Flint		JAPAN	206,460
PVS02357	16713	05/07/09	Warren	Flint	\$ 17,400.00	USA	
RAS90676	16125	12/04/08	Warren	Ramos Arizpe		JAPAN	533,200
RAS90676	16371	02/18/09	Warren	Ramos Arizpe		JAPAN	1,250,030
RAS90676	16373	02/18/09	Warren	Ramos Arizpe		JAPAN	960,000
RAS90676	16525	03/01/09	Warren	Ramos Arizpe		JAPAN	104,646
RAS90676	16524	03/18/09	Warren	Ramos Arizpe		JAPAN	236,802
RAS90676	16527	03/20/09	Warren	Ramos Arizpe		JAPAN	462,985
RAS90676	16526	03/20/09	Warren	Ramos Arizpe		JAPAN	372,119
RAS90676	16602	04/14/09	Warren	Ramos Arizpe		JAPAN	453,813
RAS90676	16601	04/14/09	Warren	Ramos Arizpe		JAPAN	230,000
RAS90676	16600	04/15/09	Warren	Ramos Arizpe		JAPAN	553,554
RAS90676	16760	05/28/09	Warren	Ramos Arizpe		JAPAN	1,011,914
TAS13191	11203	12/11/05	Tonawanda	Tonawanda		JAPAN	14,880
TAS98289	12160	08/31/06	Pontiac	Tonawanda		JAPAN	434,595
WAS78138	15011	05/13/08	Warren	Warren		JAPAN	1,676,105
WAS86707	14957	05/21/08	Pontiac	Warren	\$ 205.80	USA	-
<b>10% invoiced, but not paid</b>					<b>\$ 17,605.80</b>		<b>79,322,408</b>
<b>10% not invoiced, but projects in progress for final acceptance</b>							
WAS86707	Retention		Pontiac	Warren	\$ 480.00	USA	
RAS90676	Retention		Warren	Ramos Arizpe		JAPAN	1,231,356
PVS02371	Retention		Warren	Flint	\$ 18,400.00	USA	
PVS02370	Retention		Warren	Flint	\$ 9,800.00	USA	
GMS26127	Retention		Warren	Flint		JAPAN	250,813
<b>10% not invoiced, but projects in progress for final acceptance</b>					<b>\$ 28,680.00</b>		<b>1,482,169</b>
<b>Not invoiced, but projects in progress</b>							
SKS96780	Not Billed		Warren	St. Catharines	\$ 127.50	USA	
K569247	Not Billed		St. Catharines	St. Catharines	\$ 4,000.00	USA	
<b>Not invoiced, but projects in progress</b>					<b>\$ 4,127.50</b>		<b>-</b>
<b>PO issued and open, but no job in progress</b>							
RAR46067	Not Billed		Ramos Arizpe	Ramos Arizpe	\$ 87,885.00	USA	
K557408	Not Billed		St. Catharines	St. Catharines		JAPAN	1,212,424
K564409	Not Billed		St. Catharines	St. Catharines	\$ 8,681.20	USA	
K564409	Not Billed		St. Catharines	St. Catharines	\$ 6,361.20	USA	
<b>PO issued and open, but no job in progress</b>					<b>\$ 102,927.40</b>		<b>1,212,424</b>
<b>GM payment error caused short payment to HCA</b>							
WAS78134			Pontiac	Warren		JAPAN	719,567
WAS78135			Pontiac	Warren		JAPAN	11,410,938
WAS78137			Pontiac	Warren		JAPAN	147
WAS79229			Pontiac	Warren		JAPAN	1,073,977
<b>GM payment error caused short payment to HCA</b>					<b>\$ -</b>		<b>13,204,629</b>
<b>Grand Total</b>					<b>\$ 159,565.80</b>		<b>113,056,819</b>